IN THE HIGH COURT OF JUDICIATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.641 OF 1998

The Commissioner of Income-tax,
Kolhapur .. Applicant.
V/s.
M/s.Kazi Fisheries & Canned Foods .. Respondent.

Mr.Parag Vyas with Mr.Ashok Kotangale & Mr.A.S. Rao for the applicant.
Mr.Pramod Vaidya i/b. Mr.S.N. Inamdar for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 18TH OCTOBER, 2005.

P.C. :

1. Heard the learned counsel for the applicant. The Tribunal has referred following question for the opinion of this Court reading as under :-

> Whether in the facts and in the circumstances of the case, the Tribunal was right in law in allowing the assessee's claim of investment allowance u/s.32A of the Income-tax Act, 1961 on the plant and machinery of freezing plant ?

2. Both the learned counsel for the parties fairly submits that the above question has already been answered by the Supreme Court in the case of CIT V/s. Relish Foods [(1999) 237 ITR 59 (SC)] in favour of the revenue and against the assessee. In this view of the matter, the question stands answered for the reasons stated in the case cited supra. Reference, accordingly stands disposed of with no order as to costs.

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